

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE EIGHTH DAY OF SEPTEMBER,
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO**

WRIT PETITION No.17739 OF 2006

Between:

M/s.Uma Electronic Corporation, rep. by its
Proprietor Mr.M.V.Suresh.

..... PETITIONER

AND

Commercial Tax Officer,
Governorpet Circle,
Vijayawada, and another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.17739 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner herein is the same as in W.P.No.17446 of 2006, which was disposed of on 23.08.2006. The facts leading to the filing of present writ petition are similar to the facts in the above-mentioned writ petition, but the difference being that the dispute in this writ petition pertains to different assessment year i.e. 2003-2004 and obviously the amount in dispute is also not the same.

In the circumstances, we are of the opinion that this writ petition can be disposed of at the admission stage itself following the earlier decision of this Court rendered in W.P.No.17446 of 2006 by order dated 23.08.2006 directing the respondents not to take any coercive steps for recovery of penalty which is the subject matter of dispute in the appeal before the Sales Tax Appellate Tribunal against the decision of the Appellate Deputy Commissioner, Vijayawada in Appeal No.VZA-II/64/2006-07, dated 31.05.2006.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

8TH SEPTEMBER, 2006
PGS

**THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO**

WRIT PETITION No.17739 OF 2006
(Per Sri Justice J.Chelameswar)

8TH SEPTEMBER, 2006